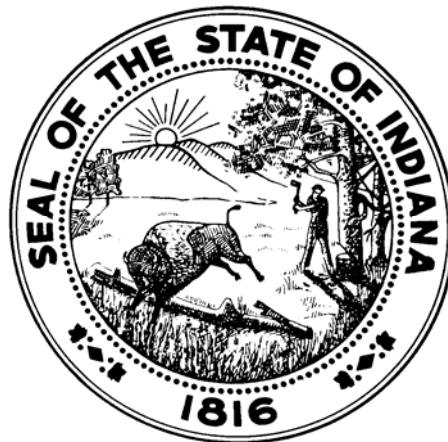


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
OFFICE OF ENVIRONMENTAL ADJUDICATION
STATE OF INDIANA

April 1, 2003 to March 31, 2006



FILED
7/21/06

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Annette Biesecker (Interim) Mary Davidsen	04-01-03 to 09-08-03 09-09-03 to 01-12-09



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE OFFICE OF ENVIRONMENTAL ADJUDICATION

We have reviewed the receipts, disbursements, and assets of the Office of Environmental Adjudication for the period of April 1, 2003 to March 31, 2006. The Office of Environmental Adjudication's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Office of Environmental Adjudication are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

May 24, 2006

OFFICE OF ENVIRONMENTAL ADJUDICATION
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2006, with Mary Davidsen, Executive Director; and Tammie Welker, Accountant.